

LASALLE COMMUNITY ACTION ASSOCIATION, INC.**Financial Statements**

for the

YEAR ENDED DECEMBER 31, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/18/10

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Financial Report
Year Ended December 31, 2009

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INDEPENDENT AUDITOR'S REPORT

Bates, Murray & Company LLC

A FIRM OF CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditor's Report

To the Board of Directors
LaSalle Community Action Association, Inc.
Harrisonburg, Louisiana

We have audited the accompanying statement of financial position of LaSalle Community Action Association, Inc. as of December 31, 2009 and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the LaSalle Community Action Association, Inc.'s management. Our responsibility is to express an opinion on these statements based on our audit.

We conducted the audit in accordance with generally accepted auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of LaSalle Community Action Association, Inc. as of December 31, 2009 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2010 on our consideration of LaSalle Community Action Association, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report considering the results of our audit.

The accompanying supplemental combining schedules on pages 13 through 24 are presented for the purpose of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The accompanying supplemental schedules, listed as "Supplemental Information Schedules Prepared For Grant and Contract Analysis" shown on pages 25 through 55 in the table of contents are presented for the purpose of providing various funding sources of LaSalle Community Action Association, Inc. additional individual grant and contract analysis and are not a required part of the financial statements. The information is prepared on a prescribed basis of

the various funding sources of LaSalle Community Action Association, Inc., and certain schedules are for periods other than the Association's audit year. These schedules are not presented in accordance with generally accepted accounting principles. Accordingly, these schedules are not intended to present financial position and results of operations in conformity with generally accepted accounting principles. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, they are fairly stated on the basis of accounting practices prescribed by the funding sources.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of LaSalle Community Action Association, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards on pages 53 through 55 is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

July 28, 2010

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Statement of Financial Position December 31, 2009

Assets	
Current assets:	
Cash	\$ 622,706
Due from grantors	540,590
Accounts receivable	1,631
Other receivables	<u>8,662</u>
Total current assets	<u>1,173,589</u>
Property and equipment:	
Property and equipment	2,099,061
Accumulated depreciation	<u>885,613</u>
Net property and equipment	<u>1,213,448</u>
Total Assets	<u>\$ 2,387,037</u>
Liabilities and Net Assets	
Current Liabilities:	
Accounts payable	\$ 573,254
Accrued liabilities	122,999
Due to grantors	392,795
Cash overdraft	114,456
Current portion of long-term debt	<u>221,689</u>
Total current liabilities	<u>1,425,193</u>
Long-term Liabilities:	
Long-term debt	<u>688</u>
Total long-term liabilities	<u>688</u>
Total Liabilities	<u>1,425,881</u>
Net assets:	
Unrestricted:	
Operating	(142,638)
Designated for specific programs	(84,515)
Fixed assets	<u>1,188,309</u>
Total net assets	<u>961,156</u>
Total Liabilities and Net Assets	<u>\$ 2,387,037</u>

The accompanying notes are an integral part of the financial statements.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Statement of Activities For the Year Ended December 31, 2009

	Unrestricted
Revenues and Other Support:	
Contractual revenue - grants	\$ 9,146,730
Miscellaneous revenues	48,408
Grantee in-kind contributions	<u>1,113,436</u>
Total revenues and other support	<u>10,308,574</u>
Expenses:	
Community Service Block Grant	483,152
Emergency Food & Shelter	62,767
Weatherization Assistance	583,354
S.T.E.P. Job Readiness	63,703
Head Start	5,055,349
Child and Adult Care Food Program	364,889
Head Start Miscellaneous Projects	36,643
HUD Section 8	186,944
WIA	1,280,223
LIHEAP Energy Assistance	1,493,398
Medicaid	336
Catahoula/Concordia S.T.E.P. Transportation	7,661
Grant S.T.E.P. Transportation	10,628
American Recovery and Reinvestment Act	1,038,386
General Services	<u>159,444</u>
Total expenses	<u>10,826,877</u>
Change in net assets	(518,303)
Net assets, as of beginning of year	1,568,130
Gain (loss) on sale of fixed assets	5,588
Changes in beginning net assets	<u>(94,259)</u>
Net assets, as of end of year	<u>\$ 961,156</u>

The accompanying notes are an integral part of the financial statements.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Statement of Cash Flows For the Year Ended December 31, 2009

Operating activities

Change in net assets	\$ (518,303)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	211,169
(Increase) decrease in operating assets:	
Due from grantors	(161,162)
Accounts receivable	879
Other receivables	976
Increase (decrease) in operating liabilities:	
Accounts payable	37,852
Accrued liabilities	4,089
Due to grantors	369,858
Cash overdraft	89,741
Net cash provided by operating activities	<u>35,099</u>

Investing activities

Proceeds from sale of property and equipment	36,502
Payments for property and equipment	<u>(56,173)</u>
Net cash used in investing activities	<u>(19,671)</u>

Financing activities

Proceeds from long-term borrowing	200,263
Repayments of long-term debt	<u>(25,026)</u>
Net cash provided by financing activities	<u>175,237</u>

Other activities:

Prior year adjustment to net assets	<u>(94,259)</u>
Net cash provided by other activities	<u>(94,259)</u>

Net increase (decrease) in cash	96,406
Cash as of beginning of year	<u>526,300</u>
Cash as of ending of year	<u>\$ 622,706</u>

Supplemental Schedule of Noncash Investing and Financing Activities and Other Disclosures

Operating activities reflect the following:	
Interest paid	\$ 15,928

The accompanying notes are an integral part of the financial statements

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Harrisonburg, Louisiana

Notes to Financial Statements

December 31, 2009

(1) Summary of Significant Accounting Policies

A. Nature of Activities

LaSalle Community Action Association, Inc. (Association) is a nonprofit corporation incorporated under the laws of the State of Louisiana. The Association is governed by a Board of Directors duly elected by members. The Association operates as a community action agency administering various federal and state funded programs designed to provide assistance to the poor and disadvantaged in various parishes in Louisiana. The following programs, with their approximate percentage of total revenues indicated, are administered by the Association:

Community Services Block Grant (4%) - Administers programs designed to provide services and activities that will have a measurable impact on causes of poverty in the community. Funding is provided by federal funds passed through the Louisiana Department of Labor.

Emergency Food and Shelter (1%) - Provides emergency food and shelter in areas of high need throughout the community to persons based upon their unemployment or poverty status. Funding is provided by U. S. Department of Homeland Security FEMA funds passed through a local governing board.

Weatherization Program (5%) - Provides assistance to qualifying individuals to make their home more energy efficient. Funding is provided by the Departments of Energy and Health and Human Services passed through the Louisiana Housing Finance Agency to the Louisiana Association of Community Action Partnerships, Inc, who in turn contracts with the Association to perform the services.

Head Start Program (47%) - Provides comprehensive early child development for disadvantaged and handicapped preschool children and their families. Funding is provided by federal funds from the U.S. Department of Health and Human Services.

Head Start Food Reimbursement Program (3%) - Provides a food service program in coordination with the Head Start and Summer Child Care Assistance Programs. Funding is provided by the federal funds from U.S.D.A. passed through the Louisiana Department of Education.

Section 8 Housing Assistance Program (2%) - Provides a housing subsidy program by making payments to participating owners on behalf of eligible tenants to provide decent, safe, and sanitary housing for low-income families at rents they can afford. Housing assistance payments are used to make up the difference between the approved rent due to the owner for the dwelling unit and the occupant family's required contribution toward the rent. Funding is provided by the U. S. Department of Housing and Urban Development to the Catahoula Police Jury, who in turn contracts with the Association to perform the services.

(Continued)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Harrisonburg, Louisiana

Notes to Financial Statements

WIA (12%) - Provides job training opportunities to qualifying individuals. Funding is provided by the Department of Labor passed through the Louisiana Department of Labor.

LIHEAP Energy Assistance (14%) - Provides to qualifying individuals assistance in meeting their utility bills. Funding is provided by the Department of Health and Human Services passed through the Louisiana Housing Finance Agency to the Louisiana Association of Community Action Partnerships, Inc, who in turn contracts with the Association to perform the services.

S.T.E.P. (1%) - Provides to qualifying individuals pre and post job readiness skills training. Funding is provided by the Department of Labor passed through the Louisiana Department of Labor.

American Recovery and Reinvestment Act (10%) - Provides stimulus funds to the Community Service Block Grant, Head Start, Weatherization, and WIA programs to support their programs as described above.

General Assistance and Other Programs (1%) - Accounts for miscellaneous administrative activities and other small grants of the association that are not charged to another fund. Revenue consists of miscellaneous receipts collected during the year.

B. Basis of Accounting

The financial statements of the Association have been prepared on the accrual basis of accounting.

C. Basis of Presentation

Financial statement presentation follows the recommendations of Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No.117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

D. Income Tax Status

The Association is a non-profit corporation and is exempt from state and federal income taxes under Section 501 (c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Association's tax - exempt purpose would be subject to taxation as unrelated business income. The Association had no such income for this audit period.

E. Uses of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets

(Continued)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Harrisonburg, Louisiana

Notes to Financial Statements

and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

F. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Association considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

G. Property and Equipment

Property and equipment are carried at cost, or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using primarily the straight-line method over the estimated useful life of each asset. The Federal Government has a reversionary interest in property purchased with federal funds. Its disposition as well as the ownership of any proceeds there from is subject to federal regulations.

H. Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Contractual grant revenue is reported as unrestricted support due to the restrictions placed on those funds by the funding sources being met in the same reporting period as the revenue is earned.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

I. Compensated Absences

Employees may accrue vacation leave and sick pay. Upon an employee's separation of employment, earned and/or accrued leave will be paid up to a maximum of 80 hours, but accumulated sick leave is forfeited.

J. Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

(Continued)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Harrisonburg, Louisiana

Notes to Financial Statements

K. Grant Receivables

Various funding sources provide reimbursement of allowable costs under contracts or agreements. These balances represent amounts due from funding sources at December 31, 2009, but received after that date.

(2) Cash and Cash Equivalents

The Association maintains cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 and each institution has pledged securities for any balances in excess of the FDIC insured balance. At December 31, 2009, total cash balances held at financial institutions was \$802,306.

The Association's accounting software allows for the use of one or more cash accounts and will distribute receipts and disbursements to the various programs based upon the codes entered at the time of the transaction. Due to this capability, the Association consolidated the majority of the individual program's checking accounts into four checking accounts. With this consolidation, some programs will have a negative cash account even though the actual balance in the checking account is positive. Cash on hand at December 31, 2009 is reported in the Statement of Financial Position and the Combining Schedule of Financial Position as follows:

Cash	\$622,706
Bank overdrafts	<u>114,456</u>
Total	<u>\$508,250</u>

(3) Due To and Due From Other Funds

The following schedule represents amounts due to and due from other funds at December 31, 2009:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Unrestricted	\$ 1,463	\$ 106
Restricted Funds:		
Community Service Block Grant	-0-	1,463
Emergency Food and Shelter	106	-0-
Head Start	57,641	-0-
Child and Adult Care Food Program	<u>-0-</u>	<u>57,641</u>
	<u>\$ 59,210</u>	<u>\$ 59,210</u>

(Continued)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Harrisonburg, Louisiana

Notes to Financial Statements

(4) Property and Equipment

Property and Equipment consists of the following at December 31, 2009:

	Estimated Depreciable Life	Purchased With Federal Funds	Purchased With Non-Federal Funds	Total
Buildings	30 years	\$ 447,100	\$ -0-	\$ 447,100
Furniture and Equipment	3 to 10 years	1,640,086	11,875	1,651,961
Accumulated Depreciation		<u>(873,738)</u>	<u>(11,875)</u>	<u>(885,613)</u>
Net investment in property and equipment		<u>\$1,213,448</u>	<u>\$ -0-</u>	<u>\$1,213,448</u>

Depreciation for the year ended December 31, 2009 is \$211,169.

(5) Long Term Debt

Long term debt as of December 31, 2009, is as follows:

a) Note payable to a bank, at 8.75% payable in monthly installments of \$1,875.45 including interest, through April, 2015. This note is secured by a mortgage on a building.	\$ 22,114
Less current maturities	<u>21,426</u>
Long term	<u>688</u>
b) Note payable to a bank, at 8.00% payable in a single payment of \$200,262.50 plus interest on March 16, 2010. This note is secured by mortgages on 5 2008 school buses	200,263
Less current maturities	<u>200,263</u>
Long term	<u>-0-</u>
Total Long-term debt	<u>\$ 688</u>

(Continued)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Harrisonburg, Louisiana

Notes to Financial Statements

Long-term debt matures as follows:

2010	\$221,689
2011	<u>688</u>
	<u>\$222,377</u>

(6) Accrued Liabilities

Accrued liabilities at December 31, 2009 consisted of the following:

Accrued vacation pay	\$110,243
Accrued interest payable	<u>12,756</u>
	<u>\$122,999</u>

(7) Retirement

All employees of the Association participate in the Social Security System. The Association and its employees contribute a percentage of each employee's salary to the System (7.65% contributed by the Association, 7.65% by the employee). Retirement amounts are paid to the Social Security System, which is responsible for administration and disbursing benefits. The Association has no further liability for future deficits in the system.

The Association maintains a retirement account for its employees. The Association contributes 2% of the participating employee's compensation to the retirement account. Retirement expense for the period ended December 31, 2009 was \$52,435.

(8) Pending Litigation

There is no pending litigation against the Association at December 31, 2009.

(9) Compensation Paid to Members of the Board of Directors

Members of the Board of Directors of the Association receive no compensation and are reimbursed only for any expenses incurred relating to the Association's business, which must have appropriate supporting documentation.

(10) Contributed Facilities, Services, Materials, and Food

The Head Start Program requires the Association to contribute at least 20% of the program's operating expenses which can be accomplished by soliciting contributions from businesses, organizations, and individuals for the use of facilities, services, materials, and food. The use of contributed facilities is valued at the fair rental value of the space used. Contributed services, materials, and food are valued at

(Continued)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Harrisonburg, Louisiana

Notes to Financial Statements

what these items would cost if not provided by donation. Contributed facilities, services, materials, and food for the Head Start Program are reflected in the financial statements as Grantee in-kind contributions and expenses at fair value, which amounted to \$1,080,243 for the year ended December 31, 2009.

The Association obtains food commodities at no cost from the area food banks for distribution to qualified low income individuals. The fair value of the commodities are reflected in the General Services financial statements as Grantee in-kind contributions and Food and related supplies expense and recorded in the Schedule of Expenditures of Federal Funds at a value of \$7,795.

(11) Change in Beginning Net Assets

The recognition of the Accrued Leave Liability was recorded in the financial statements requiring a decrease in the Beginning Net Assets as of December 31, 2008 in the amount of \$98,163.

The recording of a liability, Due to Grantor, should have been recorded as revenue, therefore requiring an increase in the Beginning Net Assets as of December 31, 2008 in the amount of \$3,904.

Following is a recap of the changes to Beginning Net Assets:

Decrease	\$ (98,163)
Increase	<u>3,904</u>
Net Decrease	<u>\$ (94,259)</u>

(12) Concentrations

The Association's major source of revenue is grants from federal, state, and local governmental entities and are dependent upon these entities' budgeting process. If these entities were to discontinue or reduce the level of funding of their program, this may have an effect on the continuing operations of the Association.

COMBINING SCHEDULES

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Combining Schedule of Financial Position
December 31, 2009

	Community Service Block Grant	Emergency Food and Shelter	Weatheri- zation Assurance	STEP Job Readiness	Head Start	Child and Adult Care Food Program	Head Start Miscellaneous Projects
Assets							
Current Assets:							
Cash	\$ 0	\$ 4,852	\$ 0	\$ 2,118	\$ 123,090	\$ 25,952	\$ 5,013
Due from grantors	117,409	0	0	0	3,739	30,093	0
Accounts receivable	0	0	0	0	0	0	0
Due from other funds	0	106	0	0	57,641	0	0
Prepaid Expense	0	0	0	0	0	0	0
Other receivables	0	0	0	0	0	0	0
Total current assets	117,409	4,958	0	2,118	184,470	56,045	5,013
Property and equipment:							
Property and equipment	28,604	0	99,712	0	1,748,718	9,954	1,349
Accumulated depreciation	26,235	0	65,858	0	583,989	9,954	810
Net property and equipment	2,369	0	33,854	0	1,164,729	0	539
Total Assets	\$ 119,778	\$ 4,958	\$ 33,854	\$ 2,118	\$ 1,349,199	\$ 56,045	\$ 5,552
Liabilities and Net Assets							
Current Liabilities:							
Accounts payable	\$ 15,793	\$ 2,363	\$ 64	\$ 2,087	\$ 134,431	\$ 20,103	\$ 103
Accrued liabilities	11,017	0	12,215	1,358	61,750	0	0
Due to grantors	0	0	0	0	68,331	0	0
Advance from grantor	0	0	0	0	0	0	0
Due to other funds	1,463	0	0	0	0	57,641	0
Cash overdraft	100,825	0	1,381	0	0	0	0
Current portion of long-term debt	0	0	0	0	21,426	0	0
Total current liabilities	129,098	2,363	13,660	3,445	285,938	77,744	103
Long-term Liabilities:							
Long-term debt	0	0	0	0	688	0	0
Total long-term liabilities	0	0	0	0	688	0	0
Total liabilities	129,098	2,363	13,660	3,445	286,626	77,744	103
Net assets:							
Unrestricted:							
Operating	0	2,595	0	0	0	0	0
Designated for specific programs	(11,689)	0	(13,660)	(1,327)	(80,042)	(21,699)	4,910
Fixed assets	2,369	0	33,854	0	1,142,615	0	539
Total net assets	(9,320)	2,595	20,194	(1,327)	1,062,573	(21,699)	5,449
Total Liabilities and Net Assets	\$ 119,778	\$ 4,958	\$ 33,854	\$ 2,118	\$ 1,349,199	\$ 56,045	\$ 5,552

HUD Section 8	WIA	LIHEAP Energy Assistance	Medicaid Fund	Catahoula/ Concordia S.T.E.P. Transportation	Grant S.T.E.P. Transportation	American Recovery and Reinvestment Act	General Services	Total
\$ 63,839	\$ 6,001	\$ 4,587	\$ 0	\$ 1,619	\$ 7,242	\$ 328,207	\$ 50,186	\$ 622,706
227	54,197	201,522	0	1,521	532	131,350	0	540,590
0	0	0	0	0	0	0	1,631	1,631
0	0	0	0	0	0	0	1,463	59,210
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	8,662	8,662
64,066	60,198	206,109	0	3,140	7,774	459,557	61,942	1,232,799
4,139	145,656	15,852	0	11,958	20,084	0	13,035	2,099,061
3,870	142,359	13,920	0	11,958	20,084	0	6,576	885,613
269	3,297	1,932	0	0	0	0	6,459	1,213,448
\$ 64,335	\$ 63,495	\$ 208,041	\$ 0	\$ 3,140	\$ 7,774	\$ 459,557	\$ 68,401	\$ 2,446,247
\$ 447	\$ 53,878	\$ 192,208	\$ 0	\$ 81	\$ 88	\$ 138,710	\$ 12,898	\$ 573,254
580	18,017	871	0	0	0	0	17,091	122,999
0	0	0	0	0	0	320,847	3,617	392,795
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	106	59,210
0	12,250	0	0	0	0	0	0	114,456
0	0	0	0	0	0	0	200,263	221,689
1,127	84,145	193,079	0	81	88	459,557	233,975	1,484,403
0	0	0	0	0	0	0	0	688
0	0	0	0	0	0	0	0	688
1,127	84,145	193,079	0	81	88	459,557	233,975	1,485,091
0	0	13,030	0	3,059	7,686	0	(169,008)	(142,638)
62,939	(23,947)	0	0	0	0	0	0	(84,515)
269	3,297	1,932	0	0	0	0	3,434	1,188,309
63,208	(20,650)	14,962	0	3,059	7,686	0	(165,574)	961,156
\$ 64,335	\$ 63,495	\$ 208,041	\$ 0	\$ 3,140	\$ 7,774	\$ 459,557	\$ 68,401	\$ 2,446,247

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Combining Schedule Of Activities
For the Year ended December 31, 2009

	Community Service Block Grant	Emergency Food and Shelter	Weather- ization Assistance	STEP Job Readiness	Head Start	Child and Adult Care Food Program	Head Start Miscellaneous Projects
Revenues and Other Support:							
Contractual revenue - grants	\$ 478,544	\$ 62,807	\$ 605,290	\$ 62,341	\$ 3,522,578	\$ 361,588	\$ 0
Contractual revenue - police/juries	0	0	0	0	0	0	0
Miscellaneous revenues	0	0	0	0	3,755	3,064	24,523
Grantee in-kind contributions	0	0	0	0	1,080,243	0	0
Total revenues and other support	478,544	62,807	605,290	62,341	4,606,576	364,652	24,523
Expenses:							
Personnel	275,147	0	212,547	50,665	2,505,780	78,078	0
Fringe benefits	53,682	0	29,002	9,150	448,054	12,312	0
Travel	9,484	0	8,423	1,646	33,925	888	0
Administrative expenses	1,212	1,203	0	0	9,495	0	0
Program costs	0	0	0	770	9,011	0	0
Material	0	0	278,255	0	0	0	0
Equipment and maintenance	18,716	0	1,763	275	59,452	0	0
Occupancy	37,619	0	690	0	213,479	2,999	0
Telephone	19,769	0	418	671	64,760	0	0
Insurance	11,485	0	13,305	9	113,369	0	0
Vehicle operation	2,421	0	15,047	0	105,093	0	0
Outreach	0	0	0	0	0	0	0
Supplies and postage	11,886	0	3,955	517	48,090	78	0
Classroom supplies	0	0	0	0	20,912	0	0
Participant stipends	0	0	0	0	0	0	0
Utilities	14,822	0	0	0	107,299	0	0
Professional services	10,500	0	334	0	39,689	0	0
Publications	1,258	0	0	0	1,765	0	0
Food and related supplies	0	0	0	0	981	270,534	0
Miscellaneous	2,648	0	5,455	0	21,936	0	36,373
Client and assistance payments	11,024	61,564	0	0	0	0	0
Grantee in-kind expenses	0	0	0	0	1,080,243	0	0
Depreciation	1,479	0	14,160	0	188,844	0	270
Interest	0	0	0	0	3,172	0	0
Total expenses	483,152	62,767	583,354	63,703	5,055,349	364,889	36,643
Change in net assets	(4,608)	40	21,936	(1,362)	(448,773)	(237)	(12,120)
Net assets, as of beginning of year	2,030	2,555	7,326	620	1,304,855	(21,462)	17,569
Program transfers	0	0	0	0	260,172	0	0
Gain (loss) on sale of fixed assets	3,130	0	(585)	0	1,335	0	0
Change in beginning net assets	(9,872)	0	(8,483)	(585)	(55,016)	0	0
Net assets, as of end of year	\$ (9,320)	\$ 2,595	\$ 20,194	\$ (1,327)	\$ 1,062,573	\$ (21,699)	\$ 5,449

HUD Section 8	WIA	LIHEAP Energy Assistance	Medicaid Fund	Catahoula/ Concordia S.T.E.P. Transportation	Grant S.T.E.P. Transportation	American Recovery and Reinvestment Act	General Services	Total
\$ 0	\$ 0	\$ 1,491,901	\$ 336	\$ 7,513	\$ 10,716	\$ 340,144	\$ 79,740	\$ 7,023,498
175,262	1,275,126	0	0	0	0	672,844	0	2,123,232
22	0	0	0	0	0	0	17,044	48,408
0	0	0	0	0	0	25,398	7,795	1,113,436
175,284	1,275,126	1,491,901	336	7,513	10,716	1,038,386	104,579	10,308,574
9,801	610,166	84,020	0	1,299	196	629,812	41,015	4,498,526
1,838	106,501	16,669	0	211	24	70,859	7,276	755,578
2,138	25,810	659	0	86	89	17,071	2,557	102,776
248	11,702	0	336	0	0	0	1,137	25,333
0	351,744	0	0	0	0	187,070	0	548,595
0	0	0	0	0	0	0	0	278,255
42	20,486	3,191	0	842	0	899	0	85,666
785	29,936	3,096	0	0	49	91,669	28,032	408,354
148	32,932	151	0	0	108	209	88	119,254
75	8,478	75	0	3,345	3,380	3,621	564	157,706
0	48	20	0	1,641	4,556	3,295	0	132,121
0	0	0	0	0	0	0	0	0
559	16,170	953	0	65	11	2,531	7,517	92,332
0	0	0	0	0	0	0	0	20,912
0	0	0	0	0	0	0	0	0
319	28,751	286	0	156	0	0	0	151,633
3,350	29,132	1,000	0	0	0	4,740	0	88,745
0	1,464	1,087	0	0	0	0	55	5,629
0	0	0	0	0	0	0	7,795	279,310
687	4,120	430	0	16	15	1,212	27,312	100,204
166,828	0	1,381,374	0	0	0	0	22,420	1,643,210
0	0	0	0	0	0	25,398	0	1,105,641
126	2,783	387	0	0	2,200	0	920	211,169
0	0	0	0	0	0	0	12,756	15,928
186,944	1,280,223	1,493,398	336	7,661	10,628	1,038,386	159,444	10,826,877
(11,660)	(5,097)	(1,497)	0	(148)	88	0	(54,865)	(518,303)
75,700	2,867	17,283	0	3,207	10,898	0	144,682	1,568,130
0	0	0	0	0	(5,008)	0	(255,164)	0
0	0	0	0	0	1,708	0	0	5,588
(832)	(18,420)	(824)	0	0	0	0	(227)	(94,259)
\$ 63,208	\$ (20,650)	\$ 14,962	\$ 0	\$ 3,059	\$ 7,686	\$ 0	\$ (165,574)	\$ 961,156

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act
Combining Schedule of Financial Position
December 31, 2009

ASSETS	<u>Adult</u>	<u>Youth</u>	<u>Dislocated Worker</u>	<u>Welfare to Work</u>
Cash in bank	\$ 4,453	\$ 0	\$ 194	\$ 0
Receivables:				
Due from grantor	20,758	27,858	5,246	0
Due from other funds	0	0	0	0
Other	0	0	0	0
Total current assets	25,211	27,858	5,440	0
Property and equipment:				
Property and equipment	53,957	53,557	27,646	10,496
Accumulated depreciation	52,605	52,630	25,628	10,496
Net property and equipment	1,352	927	1,018	0
Total assets	\$ 26,563	\$ 28,785	\$ 6,458	\$ 0

LIABILITIES AND NET ASSETS

Liabilities:				
Accounts payable	\$ 28,880	\$ 15,168	\$ 8,487	\$ 0
Accrued liabilities	7,193	8,926	1,494	0
Due to grantor	0	0	0	0
Due to other funds	0	0	0	0
Cash overdraft	0	12,250	0	0
Total current liabilities	36,073	36,344	9,981	0
Long-term liabilities:				
Long-term debt	0	0	0	0
Total long-term liabilities	0	0	0	0
Total liabilities	36,073	36,344	9,981	0
Net assets:				
Unrestricted:				
Operating	0	0	0	0
Designated for specific programs	(10,862)	(8,486)	(4,541)	0
Fixed assets	1,352	927	1,018	0
Total net assets	(9,510)	(7,559)	(3,523)	0
Total liabilities and net assets	\$ 26,563	\$ 28,785	\$ 6,458	\$ 0

<u>Gustav</u> <u>National</u> <u>Emergency</u> <u>Grant</u>	<u>Disability</u> <u>Navigator</u> <u>Grant</u>	<u>Miscellaneous</u> <u>Grants</u>	<u>Total</u>
\$ 9	\$ 1,325	\$ 20	\$ 6,001
0	335	0	54,197
0	0	0	0
0	0	0	0
9	1,660	20	60,198
0	0	0	145,656
0	0	0	142,359
0	0	0	3,297
\$ 9	\$ 1,660	\$ 20	\$ 63,495

\$ 0	\$ 1,343	\$ 0	\$ 53,878
0	404	0	18,017
0	0	0	0
0	0	0	0
0	0	0	12,250
0	1,747	0	84,145
0	0	0	0
0	0	0	0
0	1,747	0	84,145
0	0	0	0
9	(87)	20	(23,947)
0	0	0	3,297
9	(87)	20	(20,650)
\$ 9	\$ 1,660	\$ 20	\$ 63,495

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act
Combining Schedule of Activities
Year ended December 31, 2009

	Adult	Youth	Dislocated Worker	Welfare to Work
Contractual revenue - police jury	\$ 508,066	\$ 479,926	\$ 152,606	\$ 0
Expenses:				
Personnel	200,446	277,670	34,885	0
Fringe benefits	41,064	48,163	7,816	0
Travel	6,965	11,820	3,015	0
Administrative expenses	4,152	6,499	1,051	0
Program costs	197,024	52,617	76,835	0
Material	0	0	0	0
Equipment and maintenance	7,634	9,139	3,713	0
Occupancy	6,703	17,156	6,077	0
Telephone	11,924	14,935	5,738	0
Insurance	3,698	3,405	1,375	0
Vehicle operation	22	25	1	0
Outreach	0	0	0	0
Supplies and postage	6,148	7,664	2,358	0
Classroom supplies	0	0	0	0
Teacher stipends	0	0	0	0
Utilities	8,076	15,119	5,556	0
Professional services	12,853	12,579	3,700	0
Publications	300	413	163	0
Food and related supplies	0	0	0	0
Miscellaneous	1,057	2,722	324	0
Client and assistance payments	0	0	0	0
Grantee in-kind	0	0	0	0
Depreciation	1,073	962	748	0
Interest	0	0	0	0
Total expenses	509,139	480,888	153,355	0
Excess revenues (deficit) over expenses	(1,073)	(962)	(749)	0
Net assets, as of beginning of year	(914)	2,738	(1,212)	0
Transfer from other programs	0	0	0	0
Transfer from state	0	0	0	0
Change in beginning net assets	(7,523)	(9,335)	(1,562)	0
Balance (deficit) at end of year	\$ (9,510)	\$ (7,559)	\$ (3,523)	\$ 0

<u>Gustav National Emergency Grant</u>	<u>Disability Navigator Grant</u>	<u>Miscellaneous Grants</u>	<u>Total</u>
\$ 93,826	\$ 24,002	\$ 16,700	\$ 1,275,126
79,473	17,692	0	610,166
7,160	2,298	0	106,501
938	3,072	0	25,810
0	0	0	11,702
8,568		16,700	351,744
0	0	0	0
0	0	0	20,486
0	0	0	29,936
0	335	0	32,932
0	0	0	8,478
0	0	0	48
0	0	0	0
0	0	0	16,170
0	0	0	0
0	0	0	0
0	0	0	28,751
0	0	0	29,132
0	588	0	1,464
0	0	0	0
0	17	0	4,120
0	0	0	0
0	0	0	0
0	0	0	2,783
0	0	0	0
96,139	24,002	16,700	1,280,223
(2,313)	0	0	(5,097)
2,322	(87)	20	2,867
0	0	0	0
0	0	0	0
0	0	0	(18,420)
\$ 9	\$ (87)	\$ 20	\$ (20,650)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

American Recovery and Reinvestment Act Programs

Combining Schedule of Financial Position

December 31, 2009

ASSETS	Community Service Block Grant	Head Start	Weatherization Assistance	WIA Adult
Cash in bank	\$ 99,179	\$ (12,587)	\$ 212,151	\$ 3,414
Receivables:				
Due from grantor	0	12,587	59,088	15,777
Due from other funds	0	0	0	0
Other	0	0	0	0
Total current assets	99,179	0	271,239	19,191
Property and equipment:				
Property and equipment	0	0	0	0
Accumulated depreciation	0	0	0	0
Net property and equipment	0	0	0	0
Total assets	\$ 99,179	\$ 0	\$ 271,239	\$ 19,191

LIABILITIES AND NET ASSETS

Liabilities:				
Accounts payable	\$ 16,299	\$ 0	\$ 33,272	\$ 19,191
Accrued liabilities	0	0	0	0
Due to grantor	82,880	0	237,967	0
Due to other funds	0	0	0	0
Cash overdraft	0	0	0	0
Total current liabilities	99,179	0	271,239	19,191
Long-term liabilities:				
Long-term debt	0	0	0	0
Total long-term liabilities	0	0	0	0
Total liabilities	99,179	0	271,239	19,191
Net assets:				
Unrestricted:				
Operating	0	0	0	0
Designated for specific programs	0	0	0	0
Fixed assets	0	0	0	0
Total net assets	0	0	0	0
Total liabilities and net assets	\$ 99,179	\$ 0	\$ 271,239	\$ 19,191

WIA Youth	WIA Dislocated Worker	WIA 15% EMPLOY	Total
\$ 23,716	\$ 2,334	\$ 0	\$ 328,207
8,130	35,768	0	131,350
0	0	0	0
0	0	0	0
31,846	38,102	0	459,557
0	0	0	0
0	0	0	0
0	0	0	0
\$ 31,846	\$ 38,102	\$ 0	\$ 459,557

\$ 31,846	\$ 38,102	\$ 0	\$ 138,710
0	0	0	0
0	0	0	320,847
0	0	0	0
0	0	0	0
31,846	38,102	0	459,557
0	0	0	0
0	0	0	0
31,846	38,102	0	459,557
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
\$ 31,846	\$ 38,102	\$ 0	\$ 459,557

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

American Recovery and Reinvestment Act Programs

Combining Schedule of Activities

Year ended December 31, 2009

	Community Service <u>Block Grant</u>	Head Start	Weatherization Assistance	WIA Adult
Contractual revenue - police jury	\$ 36,085	\$ 163,100	\$ 140,959	\$ 72,120
Grantee in-kind contributions	0	25,398	0	0
Total revenues and other support	36,085	188,498	140,959	72,120
Expenses:				
Personnel	31,220	61,920	59,120	29,192
Fringe benefits	4,865	9,626	7,184	4,837
Travel	0	0	2,472	723
Administrative expenses	0	0	0	0
Program costs	0	0	59,535	36,010
Material	0	0	0	0
Equipment and maintenance	0	0	899	0
Occupancy	0	91,554	115	0
Telephone	0	0	209	0
Insurance	0	0	3,621	0
Vehicle operation	0	0	3,295	0
Outreach	0	0	0	0
Supplies and postage	0	0	2,421	0
Classroom supplies	0	0	0	0
Teacher stipends	0	0	0	0
Utilities	0	0	0	0
Professional services	0	0	2,000	1,358
Publications	0	0	0	0
Food and related supplies	0	0	0	0
Miscellaneous	0	0	88	0
Client and assistance payments	0	0	0	0
Grantee in-kind	0	25,398	0	0
Depreciation	0	0	0	0
Interest	0	0	0	0
Total expenses	36,085	188,498	140,959	72,120
Excess revenues (deficit) over expenses	0	0	0	0
Net assets, as of beginning of year	0	0	0	0
Transfer from other programs	0	0	0	0
Transfer from state	0	0	0	0
Change in beginning net assets	0	0	0	0
Balance (deficit) at end of year	\$ 0	\$ 0	\$ 0	\$ 0

	WIA Youth	WIA Dislocated Worker	WIA 15% EMPLOY	Total
\$	514,882	\$ 66,026	\$ 19,816	\$ 1,012,988
	0	0	0	25,398
	514,882	66,026	19,816	1,038,386
	417,380	12,798	18,182	629,812
	40,473	2,240	1,634	70,859
	13,468	408	0	17,071
	0	0	0	0
	42,102	49,423	0	187,070
	0	0	0	0
	0	0	0	899
	0	0	0	91,669
	0	0	0	209
	0	0	0	3,621
	0	0	0	3,295
	0	0	0	0
	110	0	0	2,531
	0	0	0	0
	0	0	0	0
	0	0	0	0
	225	1,157	0	4,740
	0	0	0	0
	0	0	0	0
	1,124	0	0	1,212
	0	0	0	0
	0	0	0	25,398
	0	0	0	0
	0	0	0	0
	514,882	66,026	19,816	1,038,386
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
\$	0	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant - Grant No: 2009N0029
Schedule of Budgeted and Actual Revenues and Expenditures
For the Period ended December 31, 2009

	October 1, 2008 Through December 31, 2009 Approved <u>Budget</u>			<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Revenues:					
LA Department of Labor	\$	482,474	\$	482,474	\$ 0
Less amount returned		0		0	0
Net revenues		482,474		482,474	0
Expenditures:					
Outreach expenditures:					
Personnel		162,123		162,123	0
Fringe benefits		29,201		29,201	0
Travel		1,836		1,836	0
Equipment		0		0	0
Other support costs		93,276		93,276	0
Program activities		10,000		10,000	0
Administration expenditures:					
Personnel		112,858		112,858	0
Fringe benefits		24,163		24,163	0
Travel		8,614		8,614	0
Equipment		0		0	0
Other administration expenses		40,403		40,403	0
Community Food And Nutrition		0		0	0
Total expenditures		482,474		482,474	0
Excess revenues over expenditures	\$	0	\$	0	\$ 0

**Supplemental Information Schedules Prepared
For Grant and Contract Analysis**

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant - Grant No: 2010N0029
Schedule of Budgeted and Actual Revenues and Expenditures
For the Period ended December 31, 2009

	October 1, 2009 Through December 31, 2009 Approved Budget			Actual	Favorable (Unfavorable) Variance
Revenues:					
LA Department of Labor	\$	403,517	\$	117,370	\$ (286,147)
Less amount returned		0		0	0
Net revenues		403,517		117,370	(286,147)
Expenditures:					
Outreach expenditures:					
Personnel		159,060		49,707	109,353
Fringe benefits		37,045		8,806	28,239
Travel		1,000		435	565
Equipment		0		0	0
Other support costs		64,399		19,512	44,887
Program activities		10,000		0	10,000
Administration expenditures:					
Personnel		111,306		24,769	86,537
Fringe benefits		9,707		4,653	5,054
Travel		500		1,387	(887)
Equipment		0		0	0
Other administration expenses		10,500		7,196	3,304
Community Food And Nutrition		0		0	0
Total expenditures		403,517		116,465	287,052
Excess revenues over expenditures	\$	0	\$	905	\$ 905

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant Stimulus (ARRA) - Grant No: 2009N0029

Schedule of Budgeted and Actual Revenues and Expenditures

For the Period ended December 31, 2009

	April 1, 2009 Through December 31, 2009 Approved Budget			Actual			Favorable (Unfavorable) Variance		
Revenues:									
LA Department of Labor	\$	727,167	\$	36,085	\$	(691,082)			
Less amount returned		0		0		0			
Net revenues		<u>727,167</u>		<u>36,085</u>		<u>(691,082)</u>			
Expenditures:									
Outreach expenditures:									
Personnel		204,900		27,815		177,085			
Fringe benefits		40,980		4,560		36,420			
Travel		10,000		0		10,000			
Equipment		0		0		0			
Other support costs		80,875		0		80,875			
Program activities		312,532		0		312,532			
Administration expenditures:									
Personnel		66,000		3,405		62,595			
Fringe benefits		6,500		305		6,295			
Travel		1,500		0		1,500			
Equipment		0		0		0			
Other administration expenses		3,780		0		3,780			
Community Food And Nutrition		0		0		0			
Total expenditures		<u>727,167</u>		<u>36,085</u>		<u>691,082</u>			
Excess revenues over expenditures	\$	<u>0</u>	\$	<u>0</u>	\$	<u>0</u>			

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (DOE) Program
Schedule of Budgeted and Actual Revenues and Expenditures
For the Program Period ended June 30, 2009

	Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
Louisiana Association of Community Action Partnerships, Incorporated (DOE)	\$ 170,609	\$ 145,084	\$ (25,525)
Current expenditures:			
Administration	26,506	21,636	4,870
Program operations	115,176	110,355	4,821
Vehicles and equipment	15,437	0	15,437
Health and Safety	4,490	4,093	397
Liability insurance	4,000	4,000	0
Training and technical assistance	5,000	5,000	0
Financial audit	0	0	0
Total expenditures	170,609	145,084	25,525
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (DHHS SUPPLEMENT) Program
Schedule of Budgeted and Actual Revenues and Expenditures
For the Program Period ended June 30, 2009

	Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
Louisiana Association of Community Action Partnerships, Incorporated (DHHS Supplement)	\$ 358,050	\$ 106,242	\$ (251,808)
Current expenditures:			
Administration	0	0	0
Program operations	0	0	0
Vehicles and equipment	0	0	0
Incidental Repairs	231,000	99,310	131,690
Health and Safety	127,050	6,932	120,118
Liability insurance	0	0	0
Training and technical assistance	0	0	0
Financial audit	0	0	0
Total expenditures	358,050	106,242	251,808
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (DHHS) Program
Schedule of Budgeted and Actual Revenues and Expenditures
For the Program Period ended June 30, 2009

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Grant revenues:			
Louisiana Association of Community Action Partnerships, Incorporated (DHHS)	\$ 104,129	\$ 89,730	\$ (14,399)
Current expenditures:			
Administration	10,490	2,845	7,645
Program operations	93,639	86,885	6,754
Vehicles	0	0	0
Incidental repair supplement	0	0	0
Health and Safety	0	0	0
Liability insurance	0	0	0
Training and technical assistance	0	0	0
Financial audit	0	0	0
Total expenditures	104,129	89,730	14,399
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

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LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (EXPRESS) Program
Schedule of Budgeted and Actual Revenues and Expenditures
For the Program Period ended June 30, 2009

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Grant revenues:			
Louisiana Association of Community Action Partnerships, Incorporated (EXPRESS)	\$ 386,662	\$ 205,559	\$ (181,103)
Current expenditures:			
Administration	0	0	0
Program operations	299,889	202,126	97,763
Vehicles	25,235	0	25,235
Incidental repair supplement	0	0	0
Health and Safety	61,538	3,433	58,105
Liability insurance	0	0	0
Training and technical assistance	0	0	0
Financial audit	0	0	0
Total expenditures	386,662	205,559	181,103
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (DOE) Program
Schedule of Budgeted and Actual Revenues and Expenditures
Incurred During the Year ended December 31, 2009
For the Program Period ended June 30, 2010

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Grant revenues:			
Louisiana Association of Community Action Partnerships, Incorporated (DOE)	\$ 225,319	\$ 87,380	\$ (137,939)
Current expenditures:			
Administration	28,695	10,028	18,667
Program operations	115,554	62,109	53,445
Health and safety	8,609	2,588	6,021
Liability insurance	4,000	0	4,000
Vehicles & Equipment	0	0	0
Training and technical assistance	6,240	3,077	3,163
Program support	62,221	9,578	52,643
Financial audit	0	0	0
Total expenditures	225,319	87,380	137,939
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance (DHHS SUPPLEMENT) Program
Schedule of Budgeted and Actual Revenues and Expenditures
Incurred During the Year ended December 31, 2009
For the Program Period ended June 30, 2010

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
Louisiana Association of Community Action Partnerships, Incorporated (DHHS Supplement)	\$ 70,000	\$ 30,743	\$ (39,257)
Current expenditures:			
Administration	0	0	0
Program operations	0	0	0
Vehicles and equipment	0	0	0
Incidental Repairs	35,000	22,315	12,685
Health and Safety	35,000	8,428	26,572
Liability insurance	0	0	0
Training and technical assistance	0	0	0
Financial audit	0	0	0
Total expenditures	70,000	30,743	39,257
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance Program -
American Recovery and Reinvestment Act
Schedule of Budgeted and Actual Revenues and Expenditures
Incurred During the Year ended December 31, 2009
For the Program Period ended June 30, 2010

	Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
Louisiana Association of Community Action Partnerships, Incorporated (DHHS)	\$ 3,259,723	\$ 136,016	\$ (3,123,707)
Current expenditures:			
Administration	200,603	10,810	189,793
Program operations	1,606,630	70,698	1,535,932
Incidental repair supplement	865,108	39,213	825,895
Health and safety	206,687	12,946	193,741
Liability insurance	61,254	3,621	57,633
Vehicles and equipment	215,191	0	215,191
Training and technical assistance	15,750	3,007	12,743
Financial audit	88,500	0	88,500
Total expenditures	3,259,723	140,295	3,119,428
Excess revenues over expenditures	\$ 0	\$ (4,279)	\$ (4,279)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start - Grant 06CH5211/43

Schedule of Budgeted and Actual Revenues and Expenditures

For the Program Year ended March 31, 2009

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Revenues:			
Grant revenues:			
Federal OCD funds	\$ 3,736,488	\$ 3,736,488	\$ 0
Other revenues:			
Miscellaneous	0	50	50
Grantee in-kind contributions	934,122	934,122	0
Grand total revenues	4,670,610	4,670,660	50
Current expenditures:			
Direct costs:			
Personnel	2,248,903	2,455,875	(206,972)
Fringe benefits	418,584	412,313	6,271
Travel	0	45,242	(45,242)
Equipment	0	28,661	(28,661)
Supplies	101,550	62,007	39,543
Contractual	97,500	26,020	71,480
Other	869,951	706,370	163,581
Sub total expenditures	3,736,488	3,736,488	0
Grantees' share	934,122	934,122	0
Grand total expenditures	4,670,610	4,670,610	0
Excess (deficit) revenues over expenditures	\$ 0	\$ 50	\$ 50

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start - Grant 06SE5211 - American Recovery and Reinvestment Act

Schedule of Budgeted and Actual Revenues and Expenditures

For the Year ended December 31, 2009

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Revenues:			
Grant revenues:			
Federal OCD funds	\$ 269,170	\$ 163,100	\$ (106,070)
Other revenues:			
Miscellaneous	0	0	0
Grantee in-kind contributions	67,293	25,398	(41,895)
Grand total revenues	336,463	188,498	(147,965)
Current expenditures:			
Direct costs:			
Personnel	143,300	61,920	81,380
Fringe benefits	26,697	9,626	17,071
Travel	0	0	0
Equipment	0	0	0
Supplies	0	0	0
Contractual	0	0	0
Other	99,173	91,554	7,619
Sub total expenditures	269,170	163,100	106,070
Grantees' share	67,293	25,398	41,895
Grand total expenditures	336,463	188,498	147,965
Excess (deficit) revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Adult

Schedule of Program Year 2008 Appropriations (Budget) for Which Total
Revenues and Expenditures were Completed during the Year ended December 31, 2009

	Appropriation for the Program Year 2008	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 91,064	\$ 91,064	\$ 0
Total income	91,064	91,064	0
Expenditures:			
Program costs	81,959	81,959	0
Administration	9,105	9,105	0
Total expenditures	91,064	91,064	0
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Adult

Schedule of Fiscal Year 2009 Appropriations (Budget) for Which Total
Revenues and Expenditures were Completed during the Year ended December 31, 2009

	Appropriation for the Fiscal Year 2009	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 432,291	\$ 432,291	\$ 0
Total income	432,291	432,291	0
Expenditures:			
Program costs	389,062	389,062	0
Administration	43,229	43,229	0
Total expenditures	432,291	432,291	0
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Adult

Schedule of Program Year 2009 Appropriations (Budget) for Which Total
Revenues and Expenditures were Completed during the Year ended December 31, 2009

	Appropriation for the Program Year 2009	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 81,367	\$ 81,367	\$ 0
Total income	81,367	81,367	0
Expenditures			
Program costs	73,230	73,230	0
Administration	8,137	8,137	0
Total expenditures	81,367	81,367	0
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Adult

Schedule of Fiscal Year 2010 Appropriations (Budget) for
Revenues and Expenditures Incurred during the Year ended December 31, 2009

	Appropriation for the Fiscal Year 2010	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 386,260	\$ 23,013	\$ (363,247)
Total income	386,260	23,013	(363,247)
Expenditures:			
Program costs	347,634	27,741	319,893
Administration	38,626	18,956	19,670
Total expenditures	386,260	46,697	339,563
Excess revenues over expenditures	\$ 0	\$ (23,684)	\$ (23,684)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Adult - American Recovery and Reinvestment Act

Schedule of Program Year 2008 Appropriations (Budget) for

Revenues and Expenditures Incurred during the Year ended December 31, 2009

	Appropriation for the Program Year 2008	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 268,676	\$ 56,343	\$ (212,333)
Total income	268,676	56,343	(212,333)
Expenditures:			
Program costs	241,809	66,032	175,777
Administration	26,867	5,425	21,442
Total expenditures	268,676	71,457	197,219
Excess revenues over expenditures	\$ 0	\$ (15,114)	\$ (15,114)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Youth

Schedule of Program Year 2008 Appropriations (Budget) for Which Total
Revenues and Expenditures were Completed during the Year ended December 31, 2009

	Appropriation for the Program Year 2008	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 535,665	\$ 535,665	\$ 0
Total income	535,665	535,665	0
Expenditures:			
Program costs	482,099	482,099	0
Administration	53,566	53,566	0
Total expenditures	535,665	535,665	0
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Youth

Schedule of Program Year 2009 Appropriations (Budget) for
Revenues and Expenditures Incurred during the Year ended December 31, 2009

	Appropriation for the Program Year 2009	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 576,606	\$ 506,752	\$ (69,854)
Total income	576,606	506,752	(69,854)
Expenditures:			
Program costs	518,946	501,161	17,785
Administration	57,660	11,243	46,417
Total expenditures	576,606	512,404	64,202
Excess revenues over expenditures	\$ 0	\$ (5,652)	\$ (5,652)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Youth - American Recovery and Reinvestment Act

Schedule of Program Year 2009 Appropriations (Budget) for

Revenues and Expenditures Incurred during the Year ended December 31, 2009

	Appropriation for the Program Year 2009	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 448,504	\$ 54,330	\$ (394,174)
Total income	448,504	54,330	(394,174)
Expenditures:			
Program costs	403,654	23,593	380,061
Administration	44,850	26,763	18,087
Total expenditures	448,504	50,356	398,148
Excess revenues over expenditures	\$ 0	\$ 3,974	\$ 3,974

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Dislocated Worker

Schedule of Program Year 2008 Appropriations (Budget) for Which Total
Revenues and Expenditures were Completed during the Year ended December 31, 2009

	Appropriation for the Program Year 2008	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 46,001	\$ 46,001	\$ 0
Total income	46,001	46,001	0
Expenditures:			
Program costs	41,401	41,401	0
Administration	4,600	4,600	0
Total expenditures	46,001	46,001	0
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Act - Dislocated Worker
 Schedule of Fiscal Year 2009 Appropriations (Budget) for Which Total
 Revenues and Expenditures were Completed during the Year ended December 31, 2009

	Appropriation for the Fiscal Year 2009	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 115,976	\$ 115,976	\$ 0
Total income	<u>115,976</u>	<u>115,976</u>	<u>0</u>
Expenditures:			
Program costs	104,379	104,379	0
Administration	<u>11,597</u>	<u>11,597</u>	<u>0</u>
Total expenditures	<u>115,976</u>	<u>115,976</u>	<u>0</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Dislocated Worker

Schedule of Program Year 2009 Appropriations (Budget) for

Revenues and Expenditures Incurred during the Year ended December 31, 2009

	Appropriation for the Program Year 2009	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 39,206	\$ 23,162	\$ (16,044)
Total income	39,206	23,162	(16,044)
Expenditures:			
Program costs	35,285	35,285	0
Administration	3,921	3,921	0
Total expenditures	39,206	39,206	0
Excess revenues over expenditures	\$ 0	\$ (16,044)	\$ (16,044)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Dislocated Worker

Schedule of Fiscal Year 2010 Appropriations (Budget) for

Revenues and Expenditures Incurred during the Year ended December 31, 2009

	Appropriation for the Fiscal Year 2010	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 98,843	\$ 1,853	\$ (96,990)
Total income	98,843	1,853	(96,990)
Expenditures:			
Program costs	88,959	85	88,874
Administration	9,884	1,905	7,979
Total expenditures	98,843	1,990	96,853
Excess revenues over expenditures	\$ 0	\$ (137)	\$ (137)

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 Workforce Investment Act - Dislocated Worker - American Recovery and Reinvestment Act
 Schedule of Program Year 2008 Appropriations (Budget) for
 Revenues and Expenditures Incurred during the Year ended December 31, 2009

	Appropriation for the Program Year 2008	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 246,872	\$ 30,258	\$ (216,614)
Total income	<u>246,872</u>	<u>30,258</u>	<u>(216,614)</u>
Expenditures:			
Program costs	222,185	61,876	160,309
Administration	24,687	4,903	19,784
Total expenditures	<u>246,872</u>	<u>66,779</u>	<u>180,093</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ (36,521)</u>	<u>\$ (36,521)</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - National Emergency Grant - Hurricane Gustav
Schedule of Program Year 2008 Appropriations (Budget) for
Revenues and Expenditures Incurred during the Year ended December 31, 2009

	Appropriation for the Program Year 2008	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 167,872	\$ 164,376	\$ (3,496)
Total income	167,872	164,376	(3,496)
Expenditures:			
Program costs	159,478	159,030	448
Administration	8,394	5,337	3,057
Total expenditures	167,872	164,367	3,505
Excess revenues over expenditures	\$ 0	\$ 9	\$ 9

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - Disability Navigator

Schedule of Revised Program Year 2007 Appropriations (Budget) for
Revenues and Expenditures Incurred during the Year ended December 31, 2009

	Appropriation for the Program Year 2007	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 17,307	\$ 16,018	\$ (1,289)
Total income	17,307	16,018	(1,289)
Expenditures:			
Program costs	17,307	16,018	1,289
Administration	0	0	0
Total expenditures	17,307	16,018	1,289
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Workforce Investment Act - 15% EMPLOY - American Recovery and Reinvestment Act

Schedule of Program Year 2008 Appropriations (Budget) for Which Total
Revenues and Expenditures were Completed during the Year ended December 31, 2009

	Appropriation for the Program Year 2008	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 76,000	\$ 19,816	\$ (56,184)
Total income	76,000	19,816	(56,184)
Expenditures:			
Program costs	76,000	19,816	56,184
Administration	0	0	0
Total expenditures	76,000	19,816	56,184
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Expenditures of Federal Funds
For the Year ended December 31, 2009

Federal Grantor: Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
Department of Agriculture:		
LA Dept. of Education/Child and Adult Care Food Program	10.558	\$ 364,889
Food Distribution - Value of Commodities Distributed	10.550	\$ 7,795
Total - Department of Agriculture		<u>372,684</u>
Department of Health and Human Services:		
U.S. Treasury/Head Start	93.600	3,818,967
U.S. Treasury/Head Start - American Recovery and Reinvestment Act	93.708	163,100
LA Dept. of Health and Hospitals/Medicaid	93.778	336
LA Dept. of Social Services/S.T.E.P. Transportation	93.667	16,089
LA Housing Finance Agency/Temporary Energy Assistance	93.558	1,495,330
Office of Family Support - Income Tax Preparation	93.558	6,581
LA Housing Finance Agency/Louisiana Association of Community Action Partnerships, Inc./LIHEAP Weatherization Block Grant	93.568	52,587
LA Housing Finance Agency/Louisiana Association of Community Action Partnerships, Inc./Client Education Grant	93.568	7,086
LA Dept. of Employment and Training/Community Service Block Grant Program-Entitlement Grants	93.569	481,673
LA Dept. of Employment and Training/Community Service Block Grant Program-Entitlement Grants - American Recovery and Reinvestment Act	93.710	<u>36,085</u>
Total - Department of Health and Human Services		<u>6,077,834</u>
Department of Housing and Urban Development:		
Catahoula Parish Police Jury/Lower Income Housing Program (Section 8-Existing Housing and State Agency Program)	14.195	186,818
LISC/Lower Income Housing Program - Comprehensive Housing Counseling Program	10.446	27,769
Mississippi Housing Initiative/Lower Income Housing Program - Comprehensive Housing Counseling Program	14.169	<u>10,280</u>
Total - Department of Housing and Urban Development		<u>224,867</u>
Department of Labor:		
Workforce Investment Act		
Adult	17.258	508,066
Adult - American Recovery and Reinvestment Act	17.258	72,120
Youth	17.259	479,926
Youth - American Recovery and Reinvestment Act	17.259	514,882
Youth - 15% EMPLoY - American Recovery and Reinvestment Act	17.259	19,816
Dislocated Workers	17.260	152,607
Dislocated Workers - American Recovery and Reinvestment Act	17.260	66,026
National Emergency Grant - Gustav	17.260	96,139
Disability Navigator	17.266	24,002
S.T.E.P. Job Readiness	93.667	<u>63,703</u>
Total - Department of Labor		<u>1,997,287</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Expenditures of Federal Funds
For the Year ended December 31, 2009

Federal Grantor: Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
Department of Energy:		
LA Housing Finance Agency/Louisiana Association of Community Action Partnerships, Inc./Weatherization Assistance Program	81.042	562,782
LA Housing Finance Agency/Louisiana Association of Community Action Partnerships, Inc./Weatherization Assistance Program - American Recovery and Reinvestment Act	81.042	<u>140,959</u>
Total - Department of Energy		<u>703,741</u>
Federal Emergency Management Agency:		
United Way of America/Emergency Food and Shelter	83.523	<u>62,767</u>
Total Federal Assistance		<u><u>\$ 9,439,180</u></u>

The accompanying notes to Schedule of Financial Assistance are an integral part of this schedule

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Harrisonburg, Louisiana

Notes to Schedule of Expenditures of Federal Funds

December 31, 2009

(1) Basis of Presentation

The accompanying schedule of expenditures of federal funds includes the federal grant activity of the LaSalle Community Action Association, Inc., the reporting entity as defined in Note 1 to the financial statements of the LaSalle Community Action Association, Inc., which is included in another section of this financial report.

(2) Basis of Accounting

The accompanying schedule of expenditures of federal funds is presented using the modified accrual basis of accounting, which is described in Note 1 to the financial statements of the LaSalle Community Action Association, Inc., and is included in another section of this report.

**OTHER REPORTS REQUIRED BY GOVERNMENT
AUDITING STANDARDS and MANAGEMENT
and BUDGET CIRCULAR A-133**

Bates, Murray & Company LLC

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**Report on Internal Control Over Financial
Reporting And On Compliance and Other Matters Based on An Audit
Of Financial Statements Performed in Accordance With
Government Auditing Standards**

To the Board of Directors
LaSalle Community Action Association, Inc.
Harrisonburg, Louisiana

We have audited the financial statements of LaSalle Community Action Association, Inc. as of and for the year ended December 31, 2009, and have issued our report thereon dated July 28, 2010. We have conducted the audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered LaSalle Community Action Association, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of LaSalle Community Action Association, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the association's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the Association's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Association's financial statements that is more than inconsequential will not be prevented or detected by the Association's internal control.

A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether LaSalle Community Action Association Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* which is listed in the accompanying Schedule of Findings as finding 2009 – 1.

LaSalle Community Action Association, Inc.'s response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Association's response and, accordingly, we express no opinion on it.

This report is intended for the information of management, the Board of Directors, and federal awarding agencies, pass-through entities, and the Louisiana Legislative Auditor, and is not intended to be, and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

July 28, 2010

Bates, Murray & Company LLC

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Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133

To the Board of Directors
LaSalle Community Action Association, Inc.
Harrisonburg, Louisiana

Compliance

We have audited the compliance of LaSalle Community Action Association, Inc. with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. LaSalle Community Action Association, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major programs is the responsibility of LaSalle Community Action Association, Inc.'s management. Our responsibility is to express an opinion on LaSalle Community Action Association, Inc.'s compliance based on our audit.

We conducted the audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about LaSalle Community Action Association, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on LaSalle Community Action Association Inc.'s compliance with those requirements.

In our opinion, LaSalle Community Action Association, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and question costs as item 2009 – 1.

Internal Control Over Compliance

Management of LaSalle Community Action Association, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered LaSalle Community Action Association, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion

on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of LaSalle Community Action Association, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses as defined above. However, as discussed below, we identified a deficiency in internal control over compliance that we considered to be a significant deficiency and a material weaknesses as described in the accompanying schedule of findings and questioned cost as item 2009 – 1.

LaSalle Community Action Association, Inc.'s response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the Association's response and, accordingly, we express no opinion on it.

This report is intended for the information of management, the Board of Directors, and federal awarding agencies, pass-through entities, and the Louisiana Legislative Auditor, and is not intended to be, and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

July 28, 2010

AUDIT FINDINGS

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Corrective Action Taken on Prior Year Findings December 31, 2009

The following is a summary of the status of the prior year findings as reported in the financial statements of LaSalle Community Action Association, Inc. as of and for the year ended December, 31, 2008.

2008 – 1 Travel Policy

Finding

The Association's travel policy for reimbursement of mileage expenses was not followed.

Status

No instances of noncompliance of the Association's travel policy was noted in the current year audit.

2008 – 2 Failure to Cancel Insurance

Finding

The Association failed to notify it's insurance provider to cancel insurance coverage on assets sold in April, 2008.

Status

The Association's insurance provider was timely notified to cancel all assets sold in 2009.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Findings and Questioned Costs For the Year Ended December 31, 2009

Section 1 - Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- * Material weakness(es) identified? ☐ yes ☒ no
- * Control deficiency(s) identified that are not considered to be material weaknesses? ☐ yes ☒ none reported

Noncompliance material to financial statements noted?

☐ yes ☒ no

Federal Awards:

Internal control over major programs:

- * Material weakness(es) identified? ☒ yes ☐ no
- * Control deficiency(s) identified that are not considered to be material weaknesses? ☐ yes ☒ none reported

Type of auditor's report on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?

☒ yes ☐ no

Identification of major programs:

CFDA #93.600 and #93.708 - Head Start Program
CFDA #17.258 through 17.260 - Department of Labor WIA Programs
CFDA #93.558 - LIHEAP Energy Assistance
CFDA #93.569 and #93.710 - Community Service Block Grants
CFDA #10.558 - Child and Adult Care Food Program
CFDA #81.402 - Weatherization Assistance Program

Dollar threshold used to distinguish between type A and type B programs:

\$300,000

Auditee qualified as low-risk auditee?

☐ yes ☒ no

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Findings and Questioned Costs (Continued) For the Year December 31, 2009

Section 2 - Financial Statement Findings

There are two findings for the year ended December 31, 2009.

Finding 2009 - 1

Condition:

The Association used assets acquired with federal funds through the Head Start Program as collateral for a loan by a bank to the Association without prior approval from Head Start.

Cause:

The Association encumbered assets that the Federal Government has an interest in due to the assets being purchased by grant funds in violation of 45 CFR Part 74.37.

Recommendation:

The Association obtain after the fact approval for this loan and to follow the guidelines as outlined in the Code of Federal Regulations pertaining to encumbering assets purchase with grant funds.

Management's Response and Corrective Action Plan:

The Association will seek after the fact approval for this loan and will follow the guidelines in the Code of Federal Regulations when making any new loans.

Finding 2009 - 2

Condition:

Louisiana Revised Statute 24:513 requires the Association prepare and submit its audited financial statements to the Louisiana Legislative Auditor no later than six months after the end of its most recent fiscal year.

Cause:

The failure to timely submit the audited financial statements to the Louisiana Legislative Auditor may cause funding to the Association to be frozen.

Recommendation:

The Association should assure that future audits be timely completed and submitted.

Management's Response and Corrective Action Plan:

The Association will assure that future audits will be completed and submitted to the Louisiana Legislative Auditor in a timely fashion.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Findings and Questioned Costs (Continued)
For the Year December 31, 2009

Section 3 - Financial Statement Findings and Questioned Costs
Major Programs

There is one finding and is noted as Finding Number 2009 - 1 above in the audit period ending December 31, 2009.